

NINETY-NINTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 310

Introduced by Friend, 10

PURPOSE: The purpose of this study is to review the fairness of the property tax valuation system in the State of Nebraska on residential, commercial, and agricultural property, while also analyzing its uniformity among counties and classes of properties. The study also should include recommendations on how the Department of Property Assessment and Taxation can promote predictability in any increases in property assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE NINETY-NINTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.